

Maine Revised Statutes

Title 36: TAXATION

Chapter 115: UNORGANIZED TERRITORY EDUCATIONAL AND SERVICES TAX

§1606. PROPERTY TAXES CREDITED ON ASSESSMENTS; QUARTERLY PAYMENTS FOR UNORGANIZED TERRITORY SERVICES AND ANNUALLY FOR COUNTY TAXES

1. Credit and appropriation of special funds or taxes for political subdivisions. Notwithstanding any other statute to the contrary, the gross amount of property taxes assessed upon real and personal property in the unorganized territory through the State Tax Assessor for the benefit of any special fund or political subdivision of the State may be credited on the books of the State to the special fund or to the proper fiscal officer of the political subdivision. The Treasurer of State shall pay to that fiscal officer the amount of the tax so assessed, in equal quarterly amounts for unorganized territory services, on or before the last day of July, October, January and April and an annual installment for county taxes on or before October 15th following the date of the assessment. The amount of the assessment is appropriated for the purposes of this subsection.

[2007, c. 627, §35 (NEW) .]

2. Tax increment financing payments. With respect to a tax increment financing district located in the unorganized territory and approved by the Commissioner of Economic and Community Development pursuant to Title 30-A, chapter 206, the Treasurer of State must deposit into the development program fund established by a county for the tax increment financing district pursuant to Title 30-A, section 5227, subsection 3 the tax increment revenues on the captured assessed value, as that term is defined in Title 30-A, section 5222. The payment must be made on or before October 15th following the date of assessment or within 30 days after the taxes constituting the tax increment are paid, whichever is later. The amount of the assessment is appropriated for the purposes of this subsection.

[2009, c. 619, Pt. B, §2 (AMD) .]

3. Deposits, abatements, interest payments and supplemental assessments. Upon collection by the State Tax Assessor, taxes collected under subsection 1 must be deposited in the Unorganized Territory Education and Services Fund. All abatements of such taxes must be charged against the Unorganized Territory Education and Services Fund and all interest and supplemental assessments must be paid into the Unorganized Territory Education and Services Fund and neither may be charged against or credited to the special fund or political subdivision on account of which the tax was levied. Any excess of supplemental assessments over abatements accruing to the Unorganized Territory Education and Services Fund must be considered as reimbursement to the Unorganized Territory Education and Services Fund for administrative expenses connected with the assessment of those taxes.

[2007, c. 627, §35 (NEW) .]

4. Intent. The intent of the Legislature is to permit the administration of all real and personal property taxes in the unorganized territory through the Unorganized Territory Education and Services Fund as a matter of convenience and economy.

[2007, c. 627, §35 (NEW) .]

SECTION HISTORY

1977, c. 698, §8 (NEW). 1979, c. 666, §42 (NEW). 1983, c. 556, §20 (AMD). 1989, c. 373, §1 (AMD). 2007, c. 627, §35 (RPR). 2009, c. 619, Pt. B, §2 (AMD).

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